

STATE OF MONTANA  
BOARD OF PUBLIC ACCOUNTANTS  
301 South Park, P.O. Box 200513  
Helena, Montana 59620-0513

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Firm Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**2009 APPLICATION FOR REGISTRATION/RENEWAL  
OFFICE/CORPORATION/PARTNERSHIP/LIMITED LIABILITY  
COMPANY**

Under the Montana Accountancy Law, each office established or maintained for the practice of public accounting in this state must be registered. In addition, each corporation or partnership engaged in the practice of public accounting in this state must be registered. **Applications are due by March 31.**

1. Telephone No: (\_\_\_\_)\_\_\_\_\_

Fax No: (\_\_\_\_)\_\_\_\_\_

E-Mail Address of Office or PIC: \_\_\_\_\_

Date office established: \_\_\_\_\_

2. If a multi-office firm, list all offices located within the state:

Street Address	City	Zip	Telephone No.
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\_\_\_\_\_

3. The office is a:

\_\_\_\_ Sole Proprietorship \_\_\_\_ Partnership \_\_\_\_ Corporation

\_\_\_\_ Other (Specify) \_\_\_\_\_

4. **Indicate what type of service(s) the firm is performing for Montana Clients (Check each that applies):** Audit \_\_\_\_\_ Review \_\_\_\_\_ Agreed-Upon Procedures \_\_\_\_\_ Peer Review \_\_\_\_\_ Compilation \_\_\_\_\_ Tax \_\_\_\_\_ Other \_\_\_\_\_

5. **Is the firm subject to registration with the Public Company Accounting Oversight Board (PCAOB)?** Yes \_\_\_\_ No \_\_\_\_\_. **If yes, does your firm perform audits of Montana public companies subject to securities laws?** Yes \_\_\_\_\_ No \_\_\_\_\_.

6. **If the firm is a sole proprietorship or if the firm's owners are 100% licensed CPAs or LPAs, skip to Question #7.**

According to 37-50-330, Montana Code Annotated, firms must comply with the ownership requirements in order to register. All persons with ownership interest must actively participate in the business of the firm.

What is the total number of LICENSED OWNERS of the firm both in and outside Montana? \_\_\_\_\_

What is the total number of NON-LICENSED OWNERS of the firm both in and outside Montana? \_\_\_\_\_

- a) Of the firm's **equity capital**, what percentage is held or has been received by the total number of non-licensed owners? \_\_\_\_\_%
  - b) Of the firm's **voting rights**, what percentage is held by the total number of non-licensed owners? \_\_\_\_\_%
  - c) Are all persons with an ownership interest who are not licensed and hold a professional license, registration, or certification issued by this state or another jurisdiction in compliance with the requirements for that license, registration or certification? \_\_\_\_\_ Yes \_\_\_\_\_ No
  - d) Does any non-licensed owner have ultimate responsibility for the performance of any audit, review, or compilation of financial statements or other forms of attestation related to financial information? \_\_\_\_\_ No  
\_\_\_\_\_ Yes (List name and title) \_\_\_\_\_
7. Have any legal or disciplinary actions been instituted against you or your firm since your last renewal? \_\_\_\_\_ Yes \_\_\_\_\_ No If so, please attach copies of the document that initiated each action and all final orders (Section 37-1-105, MCA).
8. Professional Corporations transacting business in Montana are required to submit a copy of the Articles of Incorporation (if not already on file) and a copy of the Annual Report submitted to the Secretary of State. (Sections 35-4-208 and 209, MCA)
9. Limited Liability Companies transacting business in Montana are required to submit a Statement of Qualification setting forth the names and addresses of the members and managers of the company. (Section 35-8-208, MCA)
10. Attach a list of all members or employees of your office who are officers and Montana permit holders, including their Certificate/ License numbers.

**NO FEE IS REQUIRED FOR OFFICE REGISTRATION.**

I certify that the aforementioned information is true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date